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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1932

No. 293

FIRST NATIONAL BANK OF SHREVEPORT, ET AL.,

versus

LOUISIANA TAX COMMISSION, ET AL.

MOTION TO DISMISS APPEAL.

G. L. PORTERIE,
R. J. O'NEAL,
A. M. PYBURN,
H. C. WALKER, JR.,
LEON O'QUIN,
ELIAS GOLDSTEIN,
Attorneys for Appellees.

Montgomery-Andree Printing Co., Inc., 430-32 Chartres, N. O., La.

SUPREME COURT OF THE UNITED STATES

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V.

LOUISIANA TAX COMMISSION ET AL.

No. 293.

The appellees, Louisiana Tax Commission, T. R. Hughes, Tax Collector of Caddo Parish, and the City of Shreveport, Louisiana, through their undersigned counsel, with respect move to dismiss the appeal taken in this case by the appellants, the First National Bank of Shreveport, the Commercial National Bank of Shreveport and the American National Bank of Shreveport, on the following grounds and for the reasons hereinafter set forth:

Movers with respect show that three separate suits were instituted in the First Judicial District Court in and for Caddo Parish, Louisiana, against movers and appellees, each of the appellants being plaintiff in one of the three suits; that these cases by proper motion in the aforesaid district court and by consent of all parties were consolidated for purposes of trial only; that subsequently a judgment was rendered in each case in favor of the appellants and against movers and appellees and a separate judgment signed in each case; that movers and appellees appealed in each case to the Supreme Court of Louisiana and filed in the Supreme Court of Louisiana a transcript of appeal covering the record in all three cases, including the three separate judgments signed as heretofore set forth; that the Supreme Court of Louisiana on said appeal reversed all of the aforesaid judgments, its decree being as follows:

> "The judgments appealed from are annulled and the demands of the plaintiffs are rejected at their cost."

That after having vainly attempted to obtain a rehearing, the plaintiffs and appellants presented to the Supreme Court of Louisiana a petition for an appeal to this Honorable Court and obtained from the Chief Justice thereof an order for the allowance of such appeal; that the plaintiffs and appellants have embraced in a single appeal the judgments rendered in three separate cases, which cases have never been consolidated except for the purpose of trial and argument and in each of which cases a separate judgment was rendered, which judgment has become final in so far as the state courts are concerned.

That no authority exists under the rules of this Court or of the common law or in the former practice of the King's Bench of Chancery in England for bringing before this court for review by a single appeal judgments rendered in three separate cases, which cases were never consolidated in the true sense but were consolidated for the purpose of trial only in the court of original jurisdiction.

Wherefore, appellees pray that the appeal of plaintiffs and appellants be dismissed.

G. L. PORTERIE,
R. J. O'NEAL,
A. M. PYBURN,
H. C. WALKER, JR.,
LEON O'QUIN,
ELIAS GOLDSTEIN,
Attorneys for Movers
and Appellees.